

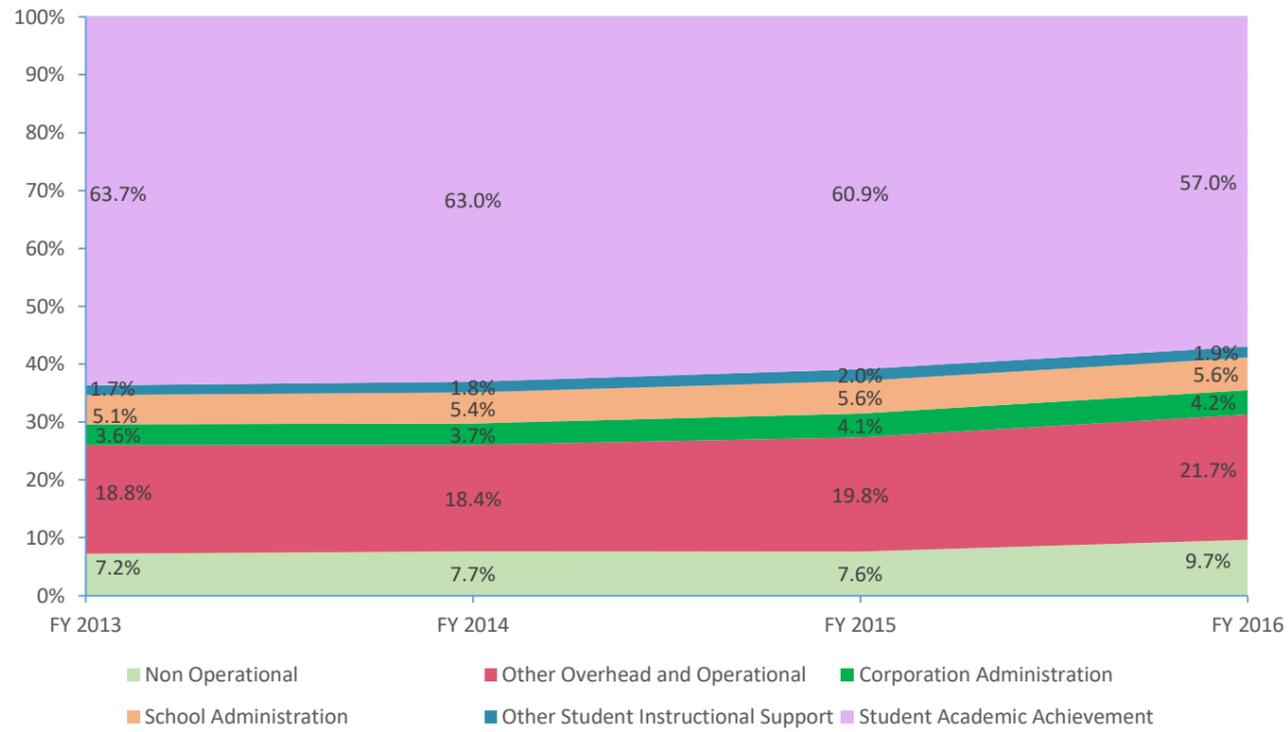
School Corporation Expenditures by Account
Biannual Financial Report Data
M S D Shakamak Schools (2960)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,320,261	62.0%	\$4,813,700	61.2%	\$5,431,686	63.7%	\$5,095,284	63.0%	\$4,633,547	60.9%	\$4,468,046	57.0%
Student Instructional Support	\$534,134	6.2%	\$562,609	7.1%	\$573,480	6.7%	\$583,258	7.2%	\$582,627	7.7%	\$590,889	7.5%
Total	\$5,854,395	68.2%	\$5,376,309	68.3%	\$6,005,165	70.4%	\$5,678,542	70.3%	\$5,216,174	68.5%	\$5,058,935	64.5%

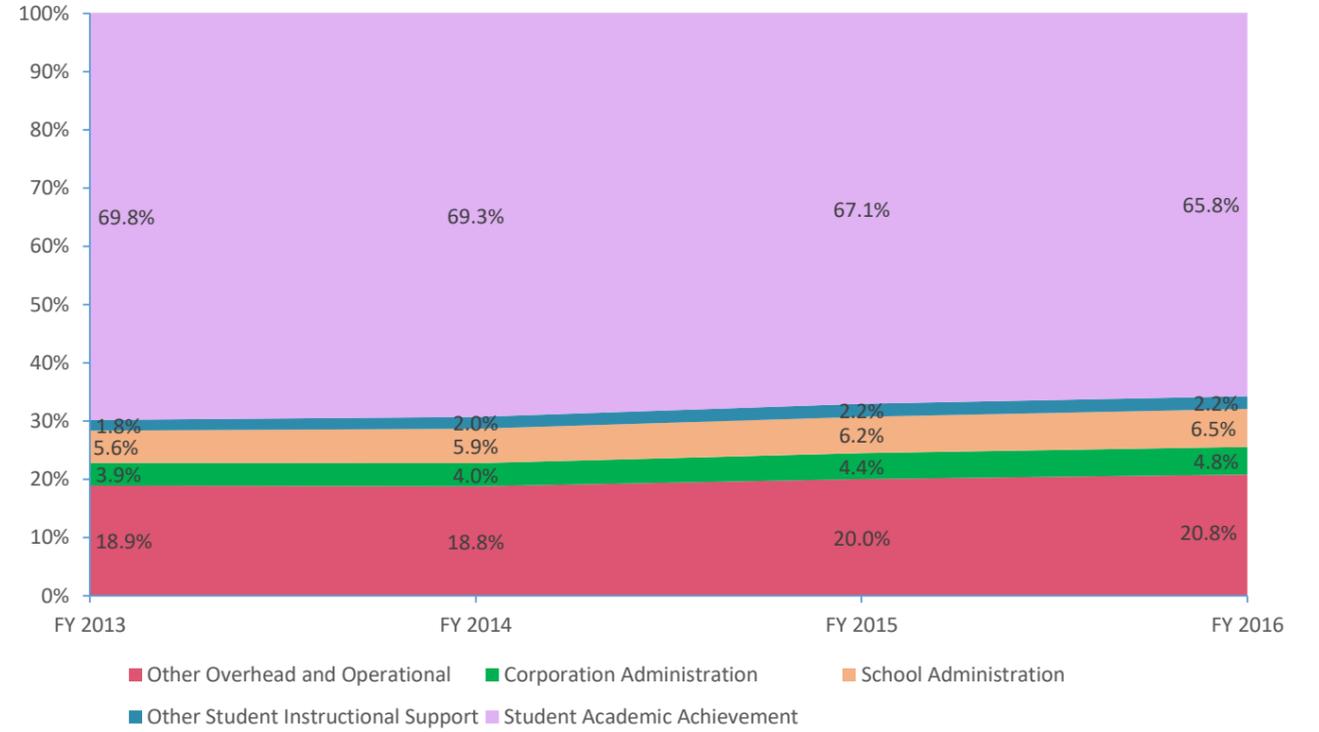
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,888,028	22.0%	\$1,752,263	22.3%	\$1,907,867	22.4%	\$1,784,912	22.1%	\$1,815,201	23.9%	\$2,028,094	25.9%
Non Operational	\$838,055	9.8%	\$742,727	9.4%	\$617,327	7.2%	\$618,896	7.7%	\$579,435	7.6%	\$757,334	9.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,726,082	31.8%	\$2,494,990	31.7%	\$2,525,194	29.6%	\$2,403,808	29.7%	\$2,394,635	31.5%	\$2,785,427	35.5%

Grand Total	\$8,580,477		\$7,871,299		\$8,530,360		\$8,082,350		\$7,610,809		\$7,844,362
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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M S D Shakamak Schools (2960)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$233,225	\$246,737	NA	NA	5.8%
11100	Regular Programs	Elementary	\$1,634,320	\$2,048,650	\$1,746,130	\$1,684,211	3.1%	-17.8%	-3.5%
11300	Regular Programs	High School	\$1,187,030	\$1,465,393	\$1,353,098	\$1,364,406	14.9%	-6.9%	0.8%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$19,835	\$17,668	\$16,104	NA	-18.8%	-8.9%
11410	Regular Programs	Vocational Education - Agriculture A	\$40,125	\$66,143	\$78,857	\$78,795	96.4%	19.1%	-0.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$37,957	\$63,588	\$71,755	\$50,183	32.2%	-21.1%	-30.1%
11510	Regular Programs	Vocational Education - Cooperative Education	\$41,077	\$56,871	\$65,365	\$55,376	34.8%	-2.6%	-15.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$40,214	\$17,681	\$25,539	NA	-36.5%	44.4%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$154,681	\$131,650	\$163,519	\$165,014	6.7%	25.3%	0.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$55,992	\$55,304	\$53,918	\$30,610	-45.3%	-44.7%	-43.2%
12520	Special Programs	Culturally Different - Compensatory	\$6,620	\$3,062	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$211,544	\$313,436	\$160,352	\$164,132	-22.4%	-47.6%	2.4%
12900	Special Programs	Other Special Programs	\$37,800	\$0	\$0	\$0	-100.0%	NA	NA
13100	Adult/Continuing Education Programs	Instruction	\$23,948	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$26,340	\$5,240	\$18,656	\$6,778	-74.3%	29.4%	-63.7%
16100	Remediation	Remediation Testing	\$2,401	\$0	\$1,945	\$0	-100.0%	NA	-100.0%
16200	Remediation	Preventive Remediation	\$58,942	\$55,798	\$13,388	\$15,683	-73.4%	-71.9%	17.1%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	(\$115)	\$0	\$0	NA	100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$7,404	\$6,040	\$33,090	\$36,401	391.7%	502.7%	10.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$225,973	\$196,000	\$197,531	\$139,185	-38.4%	-29.0%	-29.5%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$2,628	\$3,668	\$2,483	\$1,540	-41.4%	-58.0%	-38.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$27,120	\$1,754	NA	NA	-93.5%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$9,896	\$1,500	\$0	\$13,171	33.1%	778.1%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$75,147	\$59,507	\$120,200	\$153,926	104.8%	158.7%	28.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$319	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$96,016	\$125,007	\$78,154	\$79,953	-16.7%	-36.0%	2.3%
22230	Instruction	Library/Media Services - Audiovisual	\$11,228	\$5,184	\$3,307	\$5,382	-52.1%	3.8%	62.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$49,581	\$56,814	\$75,876	\$85,480	72.4%	50.5%	12.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$22,902	\$0	NA	NA	-100.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$12,000	\$0	\$0	NA	-100.0%	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$168	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$36,642	\$22,743	\$77,328	\$47,687	30.1%	109.7%	-38.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$204,354	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,237,965	\$4,813,700	\$4,633,547	\$4,468,046	5.4%	-7.2%	-3.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$100,220	\$72,094	\$80,831	\$81,127	-19.1%	12.5%	0.4%
21240	Students	Guidance Services - Information Services	\$1,833	\$1,766	\$23,493	\$24,390	1230.6%	1281.0%	3.8%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$14,969	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$30,877	\$33,178	\$48,101	\$42,774	38.5%	28.9%	-11.1%
21390	Students	Health Services - Other Health Services	\$0	\$992	\$0	\$0	NA	-100.0%	NA
21590	Students	Speech Path. & Audio. Serv. - Other	\$2,245	\$99	\$0	\$19	-99.2%	-80.9%	NA
21910	Students	Other Support Services Students - Service Area Direction	\$622	\$0	\$1,497	\$0	-100.0%	NA	-100.0%
21990	Students	Other Support Services Students - Other Student Services	\$3,124	\$53,179	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$269,977	\$386,331	\$428,705	\$442,579	63.9%	14.6%	3.2%
Student Instructional Support Total			\$408,898	\$562,609	\$582,627	\$590,889	44.5%	5.0%	1.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,662	\$10,765	\$10,875	\$10,689	-8.3%	-0.7%	-1.7%
23150	General Administration	Board of Education - Legal Services	\$19,211	\$7,868	\$797	\$1,859	-90.3%	-76.4%	133.2%
23160	General Administration	Board of Education - Promotion Expenses	\$2,103	\$877	\$1,811	\$1,452	-31.0%	65.4%	-19.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$13,220	\$4,539	\$8,558	\$4,770	-63.9%	5.1%	-44.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$176,607	\$287,577	\$272,660	\$281,344	59.3%	-2.2%	3.2%

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							2006 to 2016	2009 to 2016	2015 to 2016
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$24,044	\$11,710	\$0	\$6,086	-74.7%	-48.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,737	\$2,984	\$538	\$352	-90.6%	-88.2%	-34.5%
25120	Central Services	Fiscal Services - Service Area Direction	\$4,307	(\$277)	\$0	\$0	-100.0%	100.0%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$16,119	\$177	\$10,000	\$15,615	-3.1%	8706.0%	56.1%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$255	\$240	NA	NA	-5.9%
25750	Central Services	Personnel Services - Health Services	\$100	\$0	\$0	\$0	-100.0%	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$2,374	\$6,381	\$7,320	NA	208.4%	14.7%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$9,122	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$569,184	\$606,863	\$596,240	\$618,392	8.6%	1.9%	3.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$3,826	\$2,846	\$1,360	\$640	-83.3%	-77.5%	-52.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$88,529	\$86,935	\$103,110	\$101,819	15.0%	17.1%	-1.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$510	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$73,069	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$966	\$548	\$36	\$1,266	31.1%	131.0%	3385.4%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$602	\$14,005	\$35,695	NA	5826.9%	154.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$105,467	\$37,772	\$71,740	\$51,899	-50.8%	37.4%	-27.7%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$43,371	\$51,098	\$38,448	NA	-11.4%	-24.8%
27100	Student Transportation	Vehicle Operation	\$99,657	\$107,093	\$134,301	\$148,273	48.8%	38.5%	10.4%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$6,923	\$17,150	NA	NA	147.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$73,561	\$85,938	\$106,835	\$101,378	37.8%	18.0%	-5.1%
27400	Student Transportation	Purchase of School Buses	\$57,703	\$0	\$62,000	\$127,692	121.3%	NA	106.0%
27500	Student Transportation	Insurance on Buses	\$13,588	\$13,436	\$0	\$20,750	52.7%	54.4%	NA
27700	Student Transportation	Contracted Transportation Services	\$92,964	\$117,753	\$33,045	\$2,415	-97.4%	-97.9%	-92.7%
27900	Student Transportation	Other Student Transportation Services	\$8,037	\$8,040	\$7,430	\$31	-99.6%	-99.6%	-99.6%
31100	Food Services Operations	Service Area Direction	\$22,148	\$29,846	\$38,220	\$39,445	78.1%	32.2%	3.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$63,330	\$124,405	\$106,782	\$214,184	238.2%	72.2%	100.6%
31400	Food Services Operations	Food Purchases	\$137,617	\$158,218	\$168,319	\$176,996	28.6%	11.9%	5.2%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$0	\$0	\$12	NA	NA	NA
31900	Food Services Operations	Other Food Services	\$0	\$0	\$1,881	\$1,881	NA	NA	0.0%
Overhead and Operational Total			\$1,690,389	\$1,752,263	\$1,815,201	\$2,028,094	20.0%	15.7%	11.7%
Non Operational									
33200	Category not Specified	Community Recreation	\$2,986	\$883	\$2,110	\$3,177	6.4%	259.7%	50.6%
33400	Category not Specified	Athletic Coaches	\$29,573	\$49,223	\$59,073	\$59,367	100.7%	20.6%	0.5%
33990	Other Community Services	Other	\$4,497	\$717	\$288	\$213	-95.3%	-70.3%	-26.1%
41000	Category not Specified	Land Acquisition and Development	\$4,850	\$0	\$0	\$0	-100.0%	NA	NA
43000	Category not Specified	Professional Services	\$5,211	\$13,480	\$8,541	\$5,090	-2.3%	-62.2%	-40.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$137,478	\$46,643	\$5,923	\$16,755	-87.8%	-64.1%	182.9%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$1,024	\$14,170	\$4,274	\$0	-100.0%	-100.0%	-100.0%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$28,740	\$14,520	\$5,088	\$5,629	-80.4%	-61.2%	10.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$120,101	\$8,129	\$9,273	\$34,191	-71.5%	320.6%	268.7%
49000	Category not Specified	Other Facilities Acq. and Construction	\$6,663	\$20,775	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$60,000	\$85,000	\$90,000	NA	50.0%	5.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$355	\$10,837	\$18,908	NA	5226.2%	74.5%
52100	Interest on Debt	Bonds	\$0	\$112,786	\$89,332	\$84,314	NA	-25.2%	-5.6%
52200	Interest on Debt	Temporary Loans	\$10,000	\$11,158	\$1	\$0	-100.0%	-100.0%	-100.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$10,593	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$0	\$0	\$37,775	\$126,632	NA	NA	235.2%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$6,475	\$66,118	NA	NA	921.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$460,869	\$286,141	\$212,658	\$212,658	-53.9%	-25.7%	0.0%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$103,746	\$42,788	\$34,282	NA	-67.0%	-19.9%
59100	Other Debt Services Obligations	Registrars Fee	\$5,290	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$827,874	\$742,727	\$579,435	\$757,334	-8.5%	2.0%	30.7%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change			
					2006 to 2016	2009 to 2016	2015 to 2016	
Prorated by Fund								
26491 - SAA NA	PERF - 2007 Account Code	\$25,640	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$2,598	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$9,367	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$208	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$252,625	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$29,460	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$42,963	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$2,455	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$715,458	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$82,480	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$131,855	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$6,469	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$327	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$44	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$51	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$3	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$88,246	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$10,656	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$13,402	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,046	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$1,415,352	\$0	\$0	\$0	NA	NA	NA